

BILL NO. 84-4

AS AMENDED

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

BILL NO. 84-4 (AS AMENDED)

Introduced by Council Member Schafer

Legislative Day No. 84-3 Date January 17, 1984

AN ACT to add new Section 11-30.1, heading, Redemption Rate OF INTEREST and Section 11-30.2, heading, Deferred Payment Tax Installment, to Article 1, heading, In General, Chapter 11, heading, Finance and Taxation, of the Harford County Code, as amended; to provide the County Council, by Resolution, may establish a redemption rate OF INTEREST for county real property taxes which are overdue and in arrears; to establish deferred payment tax installments on county real property taxes for taxpayers experiencing financial hardship.

By the Council, January 17, 1984

Introduced, read first time, ordered posted and public hearing scheduled

on: February 14, 1984

at: 7:00 P.M.

By Order: Angela Markowski, Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on February 14, 1984 and concluded on February 14, 1984.

Angela Markowski, Secretary

PLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

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1 Section 1. Be It Enacted by the County Council of Harford County,  
2 Maryland, that new Section 11-30.1, heading, Redemption Rate OF  
3 INTEREST and Section 11-30.2, heading, Deferred Payment Tax  
4 Installment be and are hereby added to Article 1, heading, In  
5 General, of Chapter 11, heading, Finance and Taxation, all of the  
6 Harford County Code, as amended, all to read as follows:  
7 Chapter 11. Finance and Taxation.

8 Article 1. In General.

9 Section 11-30.1 Redemption Rate OF INTEREST.

10 (a) Real property taxes which are overdue and in arrears, in  
11 addition to any interest rate, shall bear a redemption rate OF  
12 INTEREST as specified by the Council by resolution FOR PROPERTIES  
13 SOLD AT TAX SALE. ~~On or before~~ APPROXIMATELY sixty (60) days prior  
14 to the sale of properties, the County Council by ~~resolution shall~~  
15 adopt a redemption rate which shall include adjustments by the  
16 consumer price index at the time of the introduction of the  
17 ~~resolution.~~ RESOLUTION SHALL ADOPT A REDEMPTION RATE OF INTEREST  
18 WHICH SHALL TAKE INTO CONSIDERATION THE PRIME RATE OF INTEREST  
19 CHARGED BY BANKS AT THE TIME OF THE INTRODUCTION OF THE RESOLUTION.

20 (b) The redemption rate OF INTEREST shall commence on the  
21 date the property is sold at tax sale and shall end on the date of  
22 payment or date of redemption. ~~Notice of the redemption rate and~~  
23 ~~interest rate shall be included with each tax bill.~~

24 Section 11-30.2 Deferred Payment Tax Installment.

25 Any taxpayer experiencing financial hardship may be eligible  
26 for a ONE TIME deferred payment tax installment and have their  
27 property ~~exempted~~ DEFERRED from the annual tax sale, provided the  
28 property owner meets the minimum requirements for hardship and  
29 enters into a written agreement with the County which would specify  
30 the terms of payment. THE TREASURER SHALL ESTABLISH SUCH RULES AND  
31 REGULATIONS AS ARE NECESSARY TO IMPLEMENT THE PROVISIONS OF THIS  
32 SECTION INCLUDING CRITERIA TO DETERMINE THE ELIGIBILITY AND THE

1 STATUS OF THE FINANCIAL HARDSHIP OF A TAXPAYER APPLYING FOR A  
2 DEFERRED PAYMENT TAX INSTALLMENT. The monthly tax installment  
3 payments shall be computed on a basis to insure that all taxes  
4 will be paid by December 1 of the ~~following~~ fiscal year YEAR IN  
5 WHICH THE TAX SALE WOULD HAVE OCCURRED. To determine financial  
6 hardship, the taxpayer shall furnish Harford County with  
7 information as to their financial resources. The Treasurer, or  
8 his designee, shall approve or disapprove applications for  
9 deferred payment tax installments. All installment payments shall  
10 be deposited in the proper funds of the County to suitable  
11 identifying tax installment accounts. A record of payments shall  
12 be kept on installment cards which shall be maintained by the  
13 Comptroller. All prior taxes must be paid before an installment  
14 account can be opened for current year's taxes. No interest shall  
15 be paid by the County on such installment payments and ~~discounts~~  
16 ~~where interest shall be allowed or charged under existing laws at~~  
17 ~~such time as the installment payment equals the full amount of the~~  
18 ~~unpaid tax bill.~~ THE CONTINUE TO ACCRUE ON THE TAX BILL. THE  
19 taxpayer shall be subject to all costs incurred in the delinquent  
20 collection of these taxes and all costs and interest shall  
21 continue to occur until the account is paid in full and shall be  
22 subject as a lien against the property. IN THE EVENT THE FULL  
23 AMOUNT OF THE DEFERRED PAYMENT IS NOT PAID PURSUANT TO THE TERMS  
24 OF THE AGREEMENT, THE TREASURER SHALL INCLUDE THE PROPERTY IN THE  
25 NEXT SCHEDULED TAX SALE. THE PROVISIONS OF THIS SECTION DO NOT  
26 APPLY TO STATE TAXES.  
27 SECTION 2. AND BE IT FURTHER ENACTED THAT THE PROVISIONS OF THIS  
28 ACT SHALL NOT APPLY TO, OR SHALL NOT BE EFFECTIVE, WITHIN THE  
29 BOUNDARIES OF ANY INCORPORATED MUNICIPALITY WITHIN HARFORD COUNTY.  
30 *Section 2 3. And Be It Further Enacted that this Act shall take*  
31 *effect sixty (60) calendar days from the date it becomes law.*  
32 *EFFECTIVE: April 16, 1984*

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AS AMENDED

BY THE COUNCIL

BILL NO. 84-4 (as amended)

Read the third time.

Passed LSD 84-5 (February 14, 1984) (with amendments)

Failed of Passage \_\_\_\_\_

By order

Angela Marlowe, Secretary

Sealed with the County Seal and presented to the County Executive  
for his approval this 15th day of February, 1984  
at 3:00 o'clock P.M.



Angela Marlowe, Secretary

BY THE EXECUTIVE

APPROVED:

[Signature]  
County Executive

Date 2-16-84

BY THE COUNCIL

This Bill (No. 84-4, as amended), having been approved by  
the Executive and returned to the Council, becomes law on  
February 16, 1984.

Angela Marlowe, Secretary

EFFECTIVE: April 16, 1984

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